

# Instructions for Single Business Tax e-file Payment Voucher

Mail this voucher with payment for the SBT e-file annual return (C-8000 or C-8044).

Use Form 4055, *Michigan Single Business Tax e-file Payment Voucher* when you e-file a tax due return.

Do not use this voucher for any other type of payment.

On the voucher below, enter the Payment Due Amount from either Form C-8000, *Single Business Tax Annual Return* or Form C-8044, *Single Business Tax Simplified Return*. Enter the amount in the box marked "WRITE PAYMENT AMOUNT HERE."

The SBT payment is due on or before the last day of the fourth month after the end of your tax year. By law, penalty is 5% of tax due. Penalty increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%. Late payments will also be assessed interest at the rate of 1 percent above the current prime rate. The rate is adjusted on July 1 and January 1. For current interest rates, visit Treasury's Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) or call 1-800-827-4000.

To ensure that payments are correctly applied to the account:

- Make checks payable to the "State of Michigan."
- Verify that the 9-digit Federal Employer Identification Number (FEIN) or TR Number appears correctly on the voucher. Print the FEIN or TR Number and tax type on the front of the check. Do not use your Customer Service Number.
- Detach the SBT Payment Voucher from these instructions
- Mail the voucher and the check (do not staple the check to the voucher) to the address on the voucher.
- Do not attach copies of your return to the SBT-V.

If you have questions, you may call (800) 827-4000. Deaf-, hearing-, or speech-impaired persons may call (517) 636-4999 (TTY).

[www.michigan.gov/treasury](http://www.michigan.gov/treasury)

**MICHIGAN**

**SBT e-file Annual Return Payment Voucher**

This form is issued under authority of PA 228 of 1975. See instructions for filing guidelines.

**SBT-V**

4055 (Rev. 9-04)

Taxpayer Name and Address (Street, City, State, ZIP Code)	Year End Filing Date	Federal Employer ID Number (FEIN) or TR Number
	<b>WRITE PAYMENT AMOUNT HERE</b> ➡      \$ _____ .00	
	<b>MAIL TO</b> Michigan Department of Treasury Department 77889 Detroit, MI 48277-0889	

Make checks payable to "State of Michigan." Write your FEIN or TR Number and the tax type on the check. Enclose the check and voucher. Do not fold or staple.

DO NOT WRITE IN THIS SPACE